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3 **UNITED STATES DISTRICT COURT**  
4 **DISTRICT OF NEVADA**

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6 UNITED STATES OF AMERICA,  
7 Plaintiff,  
8  
9 vs.  
10 RUSSELL PIKE,  
11 Defendant.

2:09-CR-147-JCM-GWF

12  
13 **ORDER**  
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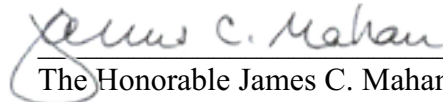
15 THIS MATTER COMES BEFORE THE COURT on Defendant Russell Pike's Motion for  
16 Judgment of Acquittal. [**Docket No. 157**] In his Motion for Judgment of Acquittal, defendant  
17 petitions the Court to set aside the verdict that it entered at the conclusion of a six-day bench trial  
18 and enter an acquittal pursuant to Federal Rule of Criminal Procedure 29(c).

19 Having considered the defendant's motion, the government's response [**Docket No. 171**],  
20 and defendant's reply [**Docket No. 179**], and having heard arguments of counsel on the matter on  
21 August 8, 2012, the Court finds that the evidence introduced at trial was sufficient to sustain the  
22 verdict that defendant committed the offense of tax evasion in violation of 26 U.S.C. § 7201.  
23 When viewed in the light most favorable to the prosecution, *see Jackson v. Virginia*, 443 U.S. 307,  
24 319 (1979); *United States v. Nevils*, 598 F.3d 1158, 1163–1165 (9th Cir. 2010) (*en banc*), the  
25 evidence was sufficient to permit the Court—sitting as the trier of fact—to find the essential  
26 elements of the crime beyond a reasonable doubt. *See generally Spies v. United States*, 317 U.S.

1 492, 499 (1943); *Sansone v. United States*, 380 U.S. 343, 351-354 (1965); *United States v. Kayser*,  
2 488 F.3d 1070, 1073 (9th Cir. 2007). The totality of the evidence of record, viewed in the light  
3 most favorable to the prosecution, was sufficient to prove beyond a reasonable doubt that the  
4 defendant willfully attempted to evade and defeat income tax due and owing to the United States for  
5 calendar year 2006, as charged in the indictment.

6 **THEREFORE**, defendant's Motion for Judgment of Acquittal is denied.

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8 **SO ORDERED** this 13th day of August, 2012.

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12 The Honorable James C. Mahan  
13 United States District Court Judge  
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